

CITY OF DURHAM, NORTH CAROLINA

Combining Balance Sheet

Nonmajor Governmental Funds

June 30, 2003

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Permanent Fund Cemetery Perpetual Care	Total Nonmajor Governmental Funds (See Exhibit 3)
ASSETS				
Cash and cash equivalents/investments	\$ 6,815,727	\$ 20,244,461	\$ 1,629,987	\$ 28,690,175
Receivables				
Accounts receivable	211	66,038	-	66,249
Accrued investment income	57,057	91,695	7,232	155,984
Notes receivable	<u>7,647,575</u>	<u>253,708</u>	<u>-</u>	<u>7,901,283</u>
Total receivables	7,704,843	411,441	7,232	8,123,516
Due from government agencies	4,880,485	968,750	-	5,849,235
Advance to other funds	534,738	-	-	534,738
Due from other funds	2,033,728	159,879	-	2,193,607
Restricted cash and cash equivalents/investments	-	<u>12,282,285</u>	-	<u>12,282,285</u>
Total assets	<u>\$ 21,969,521</u>	<u>\$ 34,066,816</u>	<u>\$ 1,637,219</u>	<u>\$ 57,673,556</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 1,370,474	\$ 1,139,746	\$ -	\$ 2,510,220
Accrued payroll	23,743	-	-	23,743
Deposits and payments held in escrow	24,968	-	-	24,968
Deferred income	7,665,956	253,708	-	7,919,664
Due to other funds	<u>5,270,173</u>	<u>1,711,155</u>	<u>-</u>	<u>6,981,328</u>
Total liabilities	14,355,314	3,104,609	-	17,459,923
Fund Balances				
Reserved for:				
Encumbrances	4,167,552	12,720,890	-	16,888,442
Perpetual care	-	-	1,629,987	1,629,987
State Statute	7,506,219	1,286,362	7,232	8,799,813
Unreserved, reported in nonmajor:				
Special revenue funds	(4,059,564)	-	-	(4,059,564)
Capital projects funds	<u>-</u>	<u>16,954,955</u>	<u>-</u>	<u>16,954,955</u>
Total fund balances	<u>7,614,207</u>	<u>30,962,207</u>	<u>1,637,219</u>	<u>40,213,633</u>
Total liabilities and fund balances	<u>\$ 21,969,521</u>	<u>\$ 34,066,816</u>	<u>\$ 1,637,219</u>	<u>\$ 57,673,556</u>

The notes to the financial statements are an integral part of this statement.